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ITEMS TO REMEMBER

DECEMBER

December 1: Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each

program to the total disbursements of that program.

December 20: Last day to report and make payment of state and county income tax withheld during
November to the Department of State Revenue. (Please review Volume 100, December

1987, "The School Administrator")

December 20: Payment for school aid bonds and coupons due in January must be made to civil

townships by school corporations reorganized according to the provision of Chapter 202, Acts of 1959 if the reorganization plan provides for such payments or if the board of school

trustees by resolution adopted has provided for such payments. (IC 20-4-1-35)

December 25: Merry Christmas - Legal Holiday (IC 1-1-9-1)

JANUARY

- January 1: New Year's Day Legal Holiday (IC 1-1-9-1)
- January 2: Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 1996 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the State Board of Tax Commissioners. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 1996 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 1995 calendar year to be carried forward.

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JANUARY (Continued)

- January 2-31: Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)
- January 15: Martin Luther King's Birthday Legal Holiday (IC 1-1-9-2)
- January 20: Last day to report and make payment of state and county income tax withheld during December to the Department of State Revenue. (Please review Volume 100, December 1987, "The School Administrator")
- January 31: Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2.
- January 31: Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Officers and Employees, with the State Board of Accounts.

FEBRUARY

- February 1: Prove all ledgers for the month ending January 31 as outlined for the month of December.
- February 12: Lincoln's Birthday Legal Holiday (IC 1-1-9-1)
- February 20: Last day to report and make payment of state and county income tax withheld during January to the Department of State Revenue. (Please review Volume 100, December 1987, of "The School Administrator").
- February 21: Washington's Birthday Legal Holiday (IC 1-1-9-1)
- February 28: Last day to file withholding statements together with Yearly Reconcilement of Employer's Quarterly Tax Returns with Internal Revenue and Indiana Department of State Revenue, respectively.

SOCIAL SECURITY

We understand that for 1996 the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$62,700, up from \$61,200 in 1995. No maximum base for Medicare will exist. Rates will remain at the 1995 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

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OBSOLETE VOLUME

All articles of Volume 92 of The School Administrator have now been updated and reprinted in later volumes of the Accounting Manual for Indiana Public School Corporations, or are no longer applicable; thus, Volume 92 which was distributed in December 1985 may now be deleted from your file.

PUBLIC EMPLOYEES DEFERRED COMPENSATION PLANS

I.C. 5-10-1.1 provides authority for the State and departments and agencies, and any political subdivisions (including school, corporations) to enter into a deferred compensation plan for employees. Each plan shall be selected by the governing body of the political subdivision. Participation shall be by written agreement between each employee and the governing body of the political subdivision, which agreement provides for the deferral of compensation and subsequent administration of such funds.

For purposes of funding such agreements, the governing body of the political subdivision may in accordance with IC 5-10-1.1-7:

- "(1) designate one (1) of its agencies or departments to establish and administer such plans and choose such funding as deemed appropriate by the agency or department, including life insurance or annuity contracts; or
- (2) enter into an agreement with the state board of finance to extend the state employees' deferred compensation plan to employees of the political division, and designate one (1) of the political subdivision's, agencies or departments to locally administer the plan."

A deferred compensation plan established under IC 5-10-1.1 exists and serves in addition to other retirement, pension and benefit systems established by the state, or political subdivision, and may not effect a reduction of any retirement, pension or other benefit provided by applicable law. Any compensation deferred under such a plan shall continue to be included as regular compensation for the purpose of computing the retirement and pension benefits earned by any employee.

PAYROLL DEDUCTIONS

I.C. 22-2-6 provides authority for an employee, including those of the State of Indiana and any of its political sub-divisions, to request of the employer that payroll deductions be made from future earnings to support an assignment of wages made by the employee. Such an assignment of wages shall not be valid unless the assignment is made in writing and signed by the employee personally, and is, by its terms revocable at any time by the employee upon written notice to the employer, and such assignment is agreed to in writing by the employer. An executed copy of such request must be delivered to the employer within ten days after its execution. Some of the purposes of requests may include: paying the premium on a policy of insurance obtained for the employee by the employer; paying a pledge or contribution of the employee to a charitable or nonprofit organization; paying the purchase price of bonds or

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PAYROLL DEDUCTIONS

(Continued)

securities issued or guaranteed by the United States of America; dues to become owing by the employee to a labor organization of which the employee is a member; payment of contributions, assessments or dues of the employee to a hospital service or a surgical or medical expense plan or to an employees' association, trust, or plan existing for the purpose of paying pensions or other benefits to said employees or to others designated by said employee; payment to any credit union, nonprofit organizations or associations of employees of such employer organized under any law of the State of Indiana or of the United States of America; payment to any person or organization regulated under the Uniform Consumer Credit Code (I.C. 24-4.5) for deposit or credit to the employee's account; and, premiums on policies of insurance and annuities purchased by the employee on his or her life.

BOARD OF FINANCE - ANNUAL MEETING

IC 5-13-7-6 requires each local board of finance to meet annually after the first Monday and on or before the last day of <u>January</u>. At the annual meeting the board of finance shall elect from the board's membership a president and a secretary.

The board of finance shall also receive and review the written report of the investing officer that summarizes the school corporation's investments during the previous year. The report must contain the name of each financial institution, governmental agency or instrumentality or other person with whom the school corporation invested money during the previous calendar year.

The board of finance is to review the overall investment policy of the school corporation.

The following format is recommended to be completed and given to the Board of Finance:

REPORT OF INVESTMENTS

		
FINANCIAL INSTITUTION/GOVERNMENT AGENCY/OTHER	TYPES OF INVESTMENTS (CD'S GOV'T SECURITIES, ETC.)	AMOUNT <u>INVESTED</u>
		\$ \$

FOR THE YEAR 19

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ERRORS AND OMISSIONS INSURANCE

Several years ago in response to questions raised concerning the propriety of paying errors and omissions insurance premiums from public funds, the Board of Accounts requested guidance from the Attorney General's Office. The advice received from the Attorney General's Office was that errors and omissions insurance does cover a portion of local official exposure over and above the tort claims act and other protections. Our audit position concurs in that errors and omissions insurance may be acquired by the school corporation with the premium paid by the school corporation as long as the coverage is for those acts or omissions falling within the official's scope of employment.

SCHOOL MANUAL REVISION

Please insert the revised page 5-23 in your Accounting Manual For Indiana Public School Corporation.

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RATES for LEGAL ADVERTISING

Effective January 1, 1996

The following rates, effective January 1, 1996, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

	7	Em Co	lumn		7.4	7.83	7.83 Em Column						8 Em Column					
Туре	<u>Nu</u>	mber of I	nsertion	<u>s</u>	Nur	mber of I	nsertion	<u>s</u>	Ī	lumbe	er of Ir	nsertions	<u>s</u>		Nur	mber of I	nsertions	<u>s</u>
Size =	1	2	3	4	1	2	3	4	1	2	2	3	4	1		2	3	4
5.5	0.211	0.318	0.423	0.529	0.223	0.336	0.448	0.559	0.23	6 0.3	.355	0.474	0.592	0.2	42	0.363	0.484	0.605
6	0.194	0.291	0.388	0.485	0.205	0.308	0.410	0.513	0.21	7 0.3	326	0.434	0.542	0.2	21	0.333	0.444	0.554
6.5	0.179	0.269	0.358	0.448	0.189	0.284	0.379	0.473	0.20	0 0.3	.301	0.401	0.501	0.2	04	0.307	0.409	0.512
7	0.166	0.250	0.333	0.416	0.176	0.264	0.352	0.439	0.18	6 0.2	279	0.372	0.465	0.1	90	0.285	0.380	0.475
7.5	0.155	0.233	0.310	0.388	0.164	0.246	0.328	0.410	0.17	3 0.2	261	0.347	0.434	0.1	77	0.266	0.355	0.443
8	0.145	0.218	0.291	0.364	0.154	0.231	0.308	0.385	0.16	3 0.2	244	0.326	0.407	0.1	66	0.250	0.333	0.416
9	0.129	0.194	0.259	0.323	0.137	0.205	0.274	0.342	0.14	4 0.2	217	0.289	0.362	0.1	48	0.222	0.296	0.369
10	0.116	0.175	0.233	0.291	0.123	0.185	0.246	0.308	0.13	0 0.	195	0.260	0.325	0.1	33	0.200	0.266	0.333
12	0.097	0.146	0.194	0.242	0.102	0.154	0.205	0.256	0.10	8 0.	163	0.217	0.271	0.1	11	0.166	0.222	0.277
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66	3.4	6 5	5.20	6.93	8.66	3.	46	5.20	6.93	8.66
	8.2	Em Col	lumn		8.3	8.3 Em Column					ı Colı	umn		8.5	ŀ	Em Col	umn	
Туре	Nu	mber of I	nsertion	<u>s</u>	Nur	mber of I	nsertion	S	1	lumbe	er of Ir	sertions	<u>S</u>		Nur	mber of I	nsertions	<u>s</u>
Size _	1	2	3	4	1	2	3	4	1_	2	2	3	4	1		2	3	4
5.5	0.260	0.201	0.524	0.651	0.251	0.277	0.502	0.627	0.05	4 0	204	0.500	0.635	- 0.0	F 7	0.206	0.514	0.642
5.5 6	0.260 0.239	0.391 0.358	0.521 0.478	0.651 0.597	0.251 0.230	0.377 0.345	0.502 0.460	0.627 0.575	0.25		.381 .349	0.508 0.466	0.635	0.2		0.386 0.354	0.514 0.471	0.642 0.589
6.5		0.331	0.476			0.345		0.575	0.23		.323	0.466	0.582 0.537	0.2			0.471	
7	0.220 0.205	0.307	0.409	0.551 0.512	0.212 0.197	0.296	0.425 0.394	0.331	0.21 0.19		.300	0.430	0.337	0.2 0.2		0.326 0.303	0.433	0.544 0.505
7.5	0.203	0.287	0.382	0.312	0.197	0.276	0.368	0.460	0.18		.280	0.333	0.466	0.2		0.303	0.404	0.303
7.5 8	0.191	0.269	0.358	0.478	0.164	0.276	0.345	0.431	0.17		.262	0.349	0.436	0.1		0.265	0.353	0.471
9	0.179	0.239	0.338	0.448		0.239	0.345	0.431	0.17		.233	0.349	0.430			0.236	0.333	0.442
10	0.139	0.239	0.287	0.358	0.153 0.138	0.207	0.307	0.345	0.14		.233	0.310	0.349	0.1 0.1		0.230	0.283	0.353
12	0.143	0.179	0.239	0.338	0.136	0.207	0.270	0.288	0.12		175	0.273	0.291	0.1		0.212	0.236	0.333
12	0.119	0.175	0.235	0.290	0.113	0.173	0.230	0.200	0.1	0 0.	.175	0.233	0.231	0.1	10	0.177	0.230	0.234
Rate/Square	3.64	5.46	7.28	9.10	3.46	5.20	6.93	8.66	3.4	6 5	5.20	6.93	8.66	3.	46	5.20	6.93	8.66
	8.6	Em Co	lumn		8.75	Em Col	umn		8.8	Em	Colu	umn		8.9	[Em Col	umn	
Туре			lumn nsertion	<u>s</u>			umn nsertion	<u>s</u>				umn nsertions	<u> </u>			Em Col		<u>s</u>
Type Size				<u>s</u> 4				<u>s</u> 4			er of Ir		<u>s</u> 4					<u>s</u> 4
Size _	<u>Nu</u> 1	mber of I	nsertion 3	4	<u>Nur</u> 1	mber of I	nsertion: 3	4	1	lumbe 2	er of Ir 2	nsertions 3	4	1	Nur	mber of I	nsertions 3	4
Size _ 5.5	Nui 1 0.260	0.390	nsertion 3 0.520	0.650	Nur 1 0.264	nber of I 2 0.397	nsertion: 3 0.529	0.661	1 	lumbe 2 6 0.3	er of Ir 2 .399	0.532	0.665	1	Nur 69	nber of I 2 0.404	nsertions 3 0.538	0.673
Size _ 5.5 6	Nui 1 0.260 0.238	0.390 0.358	0.520 0.477	0.650 0.596	Nur 1 0.264 0.242	0.397 0.364	0.529 0.485	0.661 0.606	1 0.26 0.24	Numbe 2 6 0.3 4 0.3	er of Ir 2 .399 .366	0.532 0.488	0.665 0.610	1 	Nur 69 46	0.404 0.370	0.538 0.493	0.673 0.617
Size _ 5.5 6 6.5	0.260 0.238 0.220	0.390 0.358 0.330	0.520 0.477 0.440	0.650 0.596 0.550	Nur 1 0.264 0.242 0.224	0.397 0.364 0.336	0.529 0.485 0.448	0.661 0.606 0.560	0.26 0.22 0.22	1 <u>umbe</u> 2 6 0.3 4 0.3 5 0.3	er of Ir 2 .399 .366 .338	0.532 0.488 0.450	0.665 0.610 0.563	0.2 0.2 0.2	Nur 69 46 27	0.404 0.370 0.342	0.538 0.493 0.455	0.673 0.617 0.569
Size _ 5.5 6 6.5 7	0.260 0.238 0.220 0.204	0.390 0.358 0.330 0.307	0.520 0.477 0.440 0.409	4 0.650 0.596 0.550 0.511	Nur 1 0.264 0.242 0.224 0.208	0.397 0.364 0.336 0.312	0.529 0.485 0.448 0.416	0.661 0.606 0.560 0.520	0.26 0.22 0.22 0.22	6 0.3 4 0.3 5 0.3 9 0.3	er of Ir 2 .399 .366 .338 .314	0.532 0.488 0.450 0.418	0.665 0.610 0.563 0.523	1 0.2 0.2 0.2 0.2	Nur 69 46 27	0.404 0.370 0.342 0.317	0.538 0.493 0.455 0.423	0.673 0.617 0.569 0.529
Size _ 5.5 6 6.5 7 7.5	Nui 1 0.260 0.238 0.220 0.204 0.190	0.390 0.358 0.330 0.307 0.286	0.520 0.477 0.440 0.409 0.381	4 0.650 0.596 0.550 0.511 0.477	Nur 1 0.264 0.242 0.224 0.208 0.194	0.397 0.364 0.336 0.312 0.291	0.529 0.485 0.448 0.416 0.388	4 0.661 0.606 0.560 0.520 0.485	0.26 0.24 0.22 0.22 0.20	1umbe 2 6 0.3 4 0.3 5 0.3 9 0.3	399 366 338 314 293	0.532 0.488 0.450 0.418 0.390	4 0.665 0.610 0.563 0.523 0.488	1 0.2 0.2 0.2 0.2 0.1	Nur 69 46 27 11	0.404 0.370 0.342 0.317 0.296	0.538 0.493 0.455 0.423 0.395	4 0.673 0.617 0.569 0.529 0.493
Size _ 5.5 6 6.5 7 7.5 8	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179	0.390 0.358 0.330 0.307 0.286 0.268	0.520 0.477 0.440 0.409 0.381 0.358	0.650 0.596 0.550 0.511 0.477 0.447	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182	0.397 0.364 0.336 0.312 0.291 0.273	0.529 0.485 0.448 0.416 0.388 0.364	0.661 0.606 0.560 0.520 0.485 0.455	0.26 0.22 0.22 0.20 0.19 0.18	1umbe 2 6 0.3 4 0.3 5 0.3 9 0.3 5 0.2	399 366 338 314 293 275	0.532 0.488 0.450 0.418 0.390 0.366	0.665 0.610 0.563 0.523 0.488 0.457	1 0.2 0.2 0.2 0.2 0.1 0.1	Nur 69 46 27 11 97	0.404 0.370 0.342 0.317 0.296 0.278	0.538 0.493 0.455 0.423 0.395 0.370	4 0.673 0.617 0.569 0.529 0.493 0.462
Size _ 5.5 6 6.5 7 7.5 8 9	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159	0.390 0.358 0.330 0.307 0.286 0.268 0.239	0.520 0.477 0.440 0.409 0.381 0.358 0.318	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161	0.397 0.364 0.336 0.312 0.291 0.273 0.243	0.529 0.485 0.448 0.416 0.388 0.364 0.323	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404	0.26 0.22 0.22 0.20 0.15 0.16	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	399 366 338 314 293 275 244	0.532 0.488 0.450 0.418 0.390 0.366 0.325	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406	1 0.2 0.2 0.2 0.2 0.1 0.1	Nur 69 46 27 11 97 85 64	0.404 0.370 0.342 0.317 0.296 0.278 0.247	0.538 0.493 0.455 0.423 0.395 0.370 0.329	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411
Size _ 5.5 6 6.5 7 7.5 8	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159	0.390 0.358 0.330 0.307 0.286 0.268 0.239	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145	0.397 0.364 0.336 0.312 0.291 0.273	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291	0.661 0.606 0.560 0.520 0.485 0.455	0.26 0.22 0.22 0.20 0.19 0.18	6 0.3 4 0.3 5 0.3 9 0.3 5 0.3 3 0.3 2 0.3	399 366 338 314 293 275 244 220	0.532 0.488 0.450 0.418 0.390 0.366	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366	1 0.2 0.2 0.2 0.2 0.1 0.1	Nur 69 46 27 11 97 85 64 48	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222	0.538 0.493 0.455 0.423 0.395 0.370 0.329	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370
Size _ 5.5 6 6.5 7 7.5 8 9	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404	0.26 0.24 0.22 0.20 0.19 0.18 0.16	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	399 366 338 314 293 275 244 220	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1	Nur 69 46 27 11 97 85 64 48	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370
Size – 5.5 6 6.5 7 7.5 8 9 10 12	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357 0.298	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404 0.364 0.303	0.26 0.22 0.22 0.22 0.18 0.18 0.14 0.12	10 Number 2	399 366 338 314 293 275 244 220 183	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305	1 0.2 0.2 0.2 0.2 0.1 0.1 0.1 0.1 0.1	Nur 69 46 27 111 97 85 64 48 23	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357 0.298 8.66	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.19 0.18 0.14 0.14 0.12	10mbe 2 6 0.3 4 0.3 5 0.3 9 0.3 5 0.3 2 0.3 6 0.3 2 0.6 6 5	399 366 338 314 293 275 244 220 183	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.2 0.1 0.1 0.1 0.1 0.1 9.6	Nur 69 46 27 11 97 85 64 48 23 46	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357 0.298 8.66	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.19 0.18 0.14 0.12 3.4	1 Number 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	399 366 338 314 293 275 244 220 183 1 Colu	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 0.1 9.6	Nur 69 46 27 11 97 85 64 48 23 46	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Nui 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357 0.298 8.66	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.19 0.18 0.14 0.14 0.12	10mbe 2 6 0.3 4 0.3 5 0.3 9 0.3 5 0.3 2 0.3 6 0.3 2 0.6 6 5	399 366 338 314 293 275 244 220 183 1 Colu	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.2 0.1 0.1 0.1 0.1 0.1 9.6	Nur 69 46 27 11 97 85 64 48 23 46	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.357 0.298 8.66	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20 Em Co	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93	4 0.661 0.606 0.560 0.520 0.485 0.455 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.19 0.18 0.14 0.12 3.4	1	399 366 338 314 293 275 244 220 183 1 Colu	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 0.1 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Co	0.520 0.477 0.440 0.409 0.381 0.286 0.238 6.93 0.238 6.93 0.544 0.499	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.298 8.66 8 4 0.680 0.624	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20 Em Co	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 umn nsertion 3 0.562 0.516	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.19 0.18 0.14 0.12 3.4 9.5	10 10 10 10 10 10 10 10	399 366 338 314 2293 2275 2244 2220 183 1 Columer of Ir 2	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Co	0.520 0.477 0.440 0.409 0.381 0.286 0.238 6.93 0.238 6.93 0.544 0.499 0.461	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 4 0.680 0.624 0.576	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3	0.422	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 0.mn nsertion 3 0.562 0.516 0.476	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66	0.26 0.22 0.22 0.22 0.20 0.11 0.14 0.12 3.4 9.5	10 10 10 10 10 10 10 10	399 366 338 314 2293 2275 2244 2220 183 1 Columer of Ir 2 431 395 365	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Co	0.520 0.477 0.440 0.409 0.381 0.286 0.238 6.93 0.238 6.93 0.544 0.499	4 0.650 0.596 0.550 0.511 0.477 0.447 0.397 0.298 8.66 8 4 0.680 0.624	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257	0.422 0.387	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 0.mn nsertion 3 0.562 0.516 0.476 0.442	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552	9.5 0.28 0.29 0.22 0.20 0.11 0.14 0.12 3.4 9.5	10 10 10 10 10 10 10 10	399 366 338 314 2293 2275 2244 2220 183 1 Columer of Ir 2	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66 45	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249 0.230 0.214 0.199	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Col mber of I 2 0.408 0.374 0.346 0.321 0.300	0.520 0.477 0.440 0.409 0.381 0.286 0.238 6.93 0.286 0.238 6.93 0.461 0.428 0.399	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 8 4 0.680 0.624 0.576 0.534 0.499	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257 0.238 0.221 0.206	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.182 5.20 Em Col mber of I 2 0.422 0.387 0.357 0.332 0.310	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 dumn nsertion 3 0.562 0.516 0.476 0.442 0.412	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552 0.515	9.5 1 0.26 0.22 0.22 0.19 0.16 0.14 0.12 3.4 9.5 1 0.28 0.26 0.22 0.22 0.22	6 0.3.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0	399 366 338 314 293 275 244 220 183 55.20 1 Columer of Ir 2 431 395 3365 339 316	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527 0.486 0.451 0.421	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66 4 0.718 0.658 0.608 0.527	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66 45 28 13	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col mber of I 2 0.436 0.399 0.369 0.342 0.319	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532 0.491 0.456 0.426	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66 4 0.726 0.665 0.614
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249 0.230 0.214 0.199 0.187	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Col mber of 1 2 0.408 0.374 0.346 0.321 0.300 0.281	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93 lumn nsertion 3 0.544 0.499 0.461 0.428 0.399 0.374	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 8 4 0.680 0.624 0.576 0.534 0.499 0.468	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257 0.238 0.221	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.182 5.20 Em Col mber of I 2 0.422 0.387 0.357 0.332 0.310 0.290	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 dumn nsertion 3 0.562 0.516 0.476 0.442 0.412 0.387	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552 0.515 0.483	9.5 1 0.26 0.22 0.22 0.21 0.18 0.16 0.12 3.4	6 0.3.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0	22 399 366 338 314 293 275 244 220 183 5.20 1 Columer of Ir 2 431 395 3365 339 316 296	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527 0.486 0.451 0.421	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66 4 0.718 0.658 0.608 0.527 0.494	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66 45 28 13	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col mber of I 2 0.436 0.399 0.369 0.342 0.319 0.300	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532 0.491 0.456 0.426 0.399	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66 4 0.726 0.665 0.614 0.570 0.532 0.499
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249 0.230 0.214 0.199 0.187 0.166	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Col mber of 1 2 0.408 0.374 0.346 0.321 0.300 0.281 0.250	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93 lumn nsertion 3 0.544 0.499 0.461 0.428 0.399 0.374 0.333	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 8 4 0.680 0.624 0.576 0.534 0.499 0.468 0.416	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257 0.238 0.221 0.206 0.193 0.172	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20 Em Col mber of I 2 0.422 0.387 0.357 0.332 0.310 0.290 0.258	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 dumn nsertion 3 0.562 0.516 0.476 0.442 0.412 0.387 0.344	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552 0.515 0.483 0.430	9.5 1 0.26 0.22 0.22 0.19 0.16 0.14 0.12 3.4 9.5 1 0.28 0.26 0.22 0.22 0.22	6 0.3.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0	22 399 366 338 314 293 275 244 220 183 5.20 1 Columer of Ir 2 431 395 3365 339 316 296 263	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527 0.486 0.451 0.421 0.395	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66 4 0.718 0.658 0.608 0.527	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66 45 28 13	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col mber of I 2 0.436 0.399 0.369 0.342 0.319 0.300 0.266	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532 0.491 0.456 0.426 0.399 0.355	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66 4 0.726 0.665 0.614 0.570 0.532 0.499 0.443
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9 10	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249 0.230 0.214 0.199 0.187 0.166 0.149	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Col mber of 1 2 0.408 0.374 0.346 0.321 0.300 0.281 0.250 0.225	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93 dumn nsertion 3 0.544 0.499 0.461 0.428 0.399 0.374 0.333 0.299	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 4 0.680 0.624 0.576 0.534 0.499 0.468 0.416 0.374	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257 0.238 0.221 0.206 0.193	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20 Em Col mber of I 2 0.422 0.387 0.357 0.332 0.310 0.290 0.258 0.232	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 dumn nsertion: 3 0.562 0.516 0.476 0.442 0.412 0.387 0.344 0.309	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552 0.515 0.483	9.5 1 0.26 0.22 0.22 0.19 0.14 0.12 3.4 9.5 1 0.28 0.26 0.22 0.22 0.21	6 0.3.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0.3 0	22 399 366 338 314 293 275 244 220 183 5.20 1 Columer of Ir 2 431 395 3365 339 316 296	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527 0.486 0.451 0.421	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66 4 0.718 0.658 0.608 0.527 0.494	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6 1 0.2 0.2 0.2 0.2 0.2	Nur 69 46 27 11 97 85 64 48 23 46 Nur 90 66 45 28 13 99 77	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col mber of I 2 0.436 0.399 0.369 0.342 0.319 0.300	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532 0.491 0.456 0.426 0.399	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66 4 0.726 0.665 0.614 0.570 0.532 0.499
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square Type Size 5.5 6 6.5 7 7.5 8 9	Num 1 0.260 0.238 0.220 0.204 0.190 0.179 0.159 0.143 0.119 3.46 9 Num 1 0.272 0.249 0.230 0.214 0.199 0.187 0.166 0.149	0.390 0.358 0.330 0.307 0.286 0.268 0.239 0.215 0.179 5.20 Em Col mber of 1 2 0.408 0.374 0.346 0.321 0.300 0.281 0.250	0.520 0.477 0.440 0.409 0.381 0.358 0.318 0.286 0.238 6.93 dumn nsertion 3 0.544 0.499 0.461 0.428 0.399 0.374 0.333 0.299	4 0.650 0.596 0.550 0.511 0.477 0.397 0.357 0.298 8.66 8 4 0.680 0.624 0.576 0.534 0.499 0.468 0.416	Nur 1 0.264 0.242 0.224 0.208 0.194 0.182 0.161 0.145 0.121 3.46 9.3 Nur 1 0.281 0.257 0.238 0.221 0.206 0.193 0.172	0.397 0.364 0.336 0.312 0.291 0.273 0.243 0.218 0.182 5.20 Em Col mber of I 2 0.422 0.387 0.357 0.332 0.310 0.290 0.258	0.529 0.485 0.448 0.416 0.388 0.364 0.323 0.291 0.243 6.93 dumn nsertion 3 0.562 0.516 0.476 0.442 0.412 0.387 0.344	4 0.661 0.606 0.560 0.520 0.485 0.404 0.364 0.303 8.66 8 4 0.703 0.644 0.595 0.552 0.515 0.483 0.430	9.5 1 0.26 0.24 0.22 0.20 0.18 0.18 0.14 0.12 3.4 9.5 1 0.28 0.26 0.24 0.22 0.21 0.18 0.17	Section Color Co	22 399 366 338 314 293 275 244 220 183 5.20 1 Columer of Ir 2 431 395 3365 339 316 296 263	0.532 0.488 0.450 0.418 0.390 0.366 0.325 0.293 0.244 6.93 umn 0.575 0.527 0.486 0.451 0.421 0.395	4 0.665 0.610 0.563 0.523 0.488 0.457 0.406 0.366 0.305 8.66 4 0.718 0.658 0.608 0.527 0.494 0.439	1 0.2 0.2 0.2 0.1 0.1 0.1 0.1 3. 9.6 1 0.2 0.2 0.2 0.2 0.2	Nur 69 46 27 111 97 85 64 48 23 46 Nur 90 66 45 28 13 99 77 59	0.404 0.370 0.342 0.317 0.296 0.278 0.247 0.222 0.185 5.20 Em Col mber of I 2 0.436 0.399 0.369 0.342 0.319 0.300 0.266	0.538 0.493 0.455 0.423 0.395 0.370 0.329 0.296 0.247 6.93 umn nsertions 3 0.581 0.532 0.491 0.456 0.426 0.399 0.355	4 0.673 0.617 0.569 0.529 0.493 0.462 0.411 0.370 0.308 8.66 4 0.726 0.665 0.614 0.570 0.532 0.499 0.443

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ŕ		Em Co	lumn		10	10 Em Column 10.5 Em Column								11 Em Column						
						_														
Type Size	<u>Nu</u> 1	mber of 2	Insertion 3	<u>4</u>	11	mber of	Insertion 3	<u>4</u>	_	<u>Nur</u> 1	mber of I	nsertion 3	<u>4</u>	1	lumbei 2	of I	nsertion: 3	<u>4</u>		
5.5	0.299	0.449	0.599	0.748	0.302	0.454	0.605	0.756		0.317	0.477	0.635	0.794	0.33	2 0.4	99	0.665	0.831		
6	0.274	0.412	0.549	0.686	0.277	0.416	0.554	0.693		0.291	0.437	0.582	0.727	0.30	4 0.4	58	0.610	0.762		
6.5	0.253	0.380	0.507	0.633	0.256	0.384	0.512	0.640		0.268	0.403	0.537	0.671	0.28	1 0.4	22	0.563	0.703		
7	0.235	0.353	0.470	0.588	0.237	0.357	0.475	0.594		0.249	0.374	0.499	0.624	0.26	1 0.3	92	0.523	0.653		
7.5	0.219	0.329	0.439	0.549	0.221	0.333	0.444	0.554		0.233	0.349	0.466	0.582	0.24	4 0.3	66	0.488	0.610		
8	0.206	0.309	0.412	0.514	0.208	0.312	0.416	0.520		0.218	0.328	0.437	0.546	0.22	8 0.3	43	0.457	0.572		
9	0.183	0.275	0.366	0.457	0.185	0.277	0.370	0.462		0.194	0.291	0.388	0.485	0.20			0.407	0.508		
10	0.164	0.247	0.329	0.412	0.166	0.250	0.333	0.416		0.174	0.262	0.349	0.436	0.18			0.366	0.457		
12	0.137	0.206	0.274	0.343	0.138	0.208	0.277	0.346		0.145	0.218	0.291	0.364	0.15	2 0.2	29	0.305	0.381		
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.4	6 5.	20	6.93	8.66		
	11.25	Em Co	lumn		11.5	Em Co	lumn			12 1	Em Col	lumn		12.2	Em	Col	umn			
Туре	Nui	mber of	Insertion	<u>s</u>	<u>Nu</u>	mber of	Insertion	<u>s</u>		Nur	mber of I	nsertion	<u>s</u>	<u>N</u>	lumbei	of I	nsertion	<u>s</u>		
Size	1	2	3	4	1	2	3	4	-	1	2	3	4	1	2		3	4		
5.5	0.340	0.511	0.680	0.850	0.347		0.696	0.869		0.362	0.545	0.726	0.907	0.36			0.738	0.922		
6	0.311	0.468	0.624	0.779	0.318	0.478	0.638	0.797		0.332	0.499	0.665	0.831	0.33			0.676	0.845		
6.5	0.287	0.432	0.576	0.719	0.294	0.442	0.589	0.735		0.307	0.461	0.614	0.767	0.31			0.624	0.780		
7	0.267	0.401	0.535	0.668	0.273	0.410	0.546	0.683		0.285	0.428	0.570	0.713	0.28			0.580	0.724		
7.5	0.249	0.374		0.624	0.255	0.383	0.510	0.637		0.266	0.399	0.532	0.665	0.27			0.541	0.676		
8	0.234	0.351	0.468	0.585	0.239	0.359	0.478	0.598		0.249	0.374	0.499	0.624	0.25			0.507	0.634		
9	0.208	0.312	0.416	0.520	0.212	0.319	0.425	0.531		0.221	0.333	0.444	0.554	0.22			0.451	0.563		
10 12	0.187 0.156	0.281 0.234	0.374 0.312	0.468 0.390	0.191 0.159	0.287 0.239	0.383 0.319	0.478 0.398		0.199 0.166	0.300 0.250	0.399 0.333	0.499 0.416	0.20 0.16			0.406 0.338	0.507 0.423		
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.4		20	6.93	8.66		
	12.4		l		10.41		l							12						
	12.4	Em Co	lumm		12.41	12.41 Em Column					12.5 Em Column					13 Em Column				
Type Size	Nui 1	mber of 2	Insertion 3	<u> </u>	<u>Nu</u> 1	mber of 2	Insertion 3	<u>s</u> 4		Nur 1	mber of I	nsertion 3	<u>s</u> 4	1	lumbei 2	of I	nsertion: 3	<u>s</u> 4		
5.5	0.374	0.563	0.750	0.937	0.375	0.563	0.751	0.938		0.377	0.567	0.756	0.945	0.39	3 0.5	90	0.786	0.983		
6	0.343	0.516	0.687	0.859	0.344	0.516	0.688	0.860		0.346	0.520	0.693	0.866	0.36			0.721	0.901		
6.5	0.317	0.476	0.635	0.793	0.317	0.477	0.635	0.794		0.319	0.480	0.640	0.799	0.33			0.665	0.831		
7	0.294	0.442	0.589	0.736	0.294	0.443	0.590	0.737		0.297	0.446	0.594	0.742	0.30			0.618	0.772		
7.5	0.275	0.413	0.550	0.687	0.275	0.413	0.550	0.688		0.277	0.416	0.554	0.693	0.28	8 0.4	33	0.577	0.721		
8	0.257	0.387	0.516	0.644	0.258	0.387	0.516	0.645		0.260	0.390	0.520	0.650	0.27	0 0.4	06	0.541	0.675		
9	0.229	0.344	0.458	0.573	0.229	0.344	0.459	0.573		0.231	0.347	0.462	0.577	0.24	0.3	61	0.480	0.600		
10	0.206	0.310	0.412	0.515	0.206	0.310	0.413	0.516		0.208	0.312	0.416	0.520	0.21	6 0.3	24	0.432	0.540		
12	0.172	0.258	0.344	0.430	0.172	0.258	0.344	0.430		0.173	0.260	0.347	0.433	0.18	0 0.2	70	0.360	0.450		
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.4	6 5.	20	6.93	8.66		
	13.5	Em Co	lumn		14	Em Co	lumn			14.5	15	Em	Col	umn						
Туре	Nui	mber of	Insertion	<u>s</u>	<u>Nu</u>	mber of	Insertion	<u>s</u>		<u>Nur</u>	mber of I	nsertion	<u>s</u>	<u>N</u>	lumbei	of l	nsertion	<u>s</u>		
Size _	1	2	3	4	1	2	3	4	-	1	2	3	4	1	2		3	4		
5.5	0.408		0.816	1.020	0.423	0.635		1.058			0.658	0.877	1.096	0.45				1.134		
6	0.374	0.562	0.748	0.935	0.388	0.582	0.776	0.970		0.401	0.603	0.804	1.005	0.41			0.832	1.039		
6.5	0.345	0.518	0.691	0.863	0.358	0.538		0.895		0.370	0.557	0.742	0.927	0.38			0.768	0.959		
7	0.320	0.481	0.642	0.802	0.332	0.499	0.665	0.831		0.344	0.517	0.689	0.861	0.35			0.713	0.891		
7.5	0.299	0.449	0.599	0.748	0.310	0.466	0.621	0.776		0.321	0.483	0.643	0.804	0.33			0.665	0.831		
8	0.280	0.421	0.561	0.701	0.291	0.437	0.582	0.727		0.301	0.452	0.603	0.753	0.31			0.624	0.779		
9	0.249	0.374		0.624	0.258	0.388	0.517	0.647		0.268	0.402	0.536	0.670	0.27			0.554	0.693		
10	0.224	0.337		0.561	0.233	0.349	0.466	0.582		0.241	0.362	0.482	0.603	0.24			0.499	0.624		
12	0.187	0.281	0.374	0.468	0.194	0.291	0.388	0.485		0.201	0.302	0.402	0.502	0.20	8 0.3	12	0.416	0.520		
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.4	6 5.	20	6.93	8.66		

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THE SCHOOL ADMINISTRATOR and Uniform Compliance Guidelines

Volume 132,	Page 8					and Ur	niform C	omplian	ce Gu	idelines						Decemb	er 1995			
	16.5	Em Co	lumn		17 Em Column					18	Em Col	umn		20 Em Column						
Туре	Nu	mber of	Insertion	s	Number of Insertions					Nur	mber of I	nsertion	S	N	Number of Insertions					
Size	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4			
5.5	0.498	0.749	0.998	1.247	0.513	0.771	1.028	1.285		0.544	0.817	1.089	1.360	0.604	0.908	1.210	1.512			
6	0.457	0.686	0.915	1.143	0.471	0.707	0.942	1.178		0.498	0.749	0.998	1.247	0.554		1.109	1.386			
6.5	0.422	0.634	0.844	1.055	0.434	0.653	0.870	1.087		0.460	0.691	0.921	1.151	0.51		1.024	1.279			
7 7 5	0.391	0.588	0.784	0.980	0.403	0.606	0.808	1.010		0.427	0.642	0.855	1.069	0.475		0.950	1.188			
7.5 8	0.365 0.343	0.549 0.515	0.732 0.686	0.914 0.857	0.376 0.353	0.566 0.530	0.754 0.707	0.942 0.883		0.399 0.374	0.599 0.562	0.798 0.748	0.998 0.935	0.443 0.415		0.887 0.832	1.108			
9	0.343	0.458	0.610	0.762	0.314	0.530	0.707	0.785		0.374	0.362	0.746	0.831	0.413		0.032	0.924			
10	0.274	0.412	0.549	0.686	0.282	0.424	0.565	0.707		0.299	0.449	0.599	0.748	0.332		0.665	0.831			
12	0.228	0.343	0.457	0.572	0.235	0.354	0.471	0.589		0.249	0.374	0.499	0.624	0.27		0.554	0.693			
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66			
	13 Em Column				13.5	Em Co	lumn			14	Em Col	umn		14	Em Co	lumn				
Туре	Nui	mber of	Insertion	<u>s</u>	Nu	mber of	Insertion	<u> </u>		Nur	mber of I	nsertion	<u>-</u> <u>S</u>	N	umber of	Insertion	<u>s</u>			
Size	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4			
5.5	0.393	0.590	0.786	0.983	0.408	0.613	0.816	1.020		0.423	0.635	0.847	1.058	0.423	0.635	0.847	1.058			
6	0.360	0.541	0.721	0.901	0.374	0.562	0.748	0.935		0.388	0.582	0.776	0.970	0.388	0.582	0.776	0.970			
6.5	0.332	0.499	0.665	0.831	0.345	0.518	0.691	0.863		0.358	0.538	0.716	0.895	0.358	0.538	0.716	0.895			
7	0.308	0.464	0.618	0.772	0.320	0.481	0.642	0.802		0.332	0.499	0.665	0.831	0.332		0.665	0.831			
7.5	0.288	0.433	0.577	0.721	0.299	0.449	0.599	0.748		0.310	0.466	0.621	0.776	0.310		0.621	0.776			
8 9	0.270	0.406	0.541	0.675	0.280	0.421	0.561	0.701		0.291	0.437	0.582	0.727	0.29		0.582	0.727			
10	0.240 0.216	0.361 0.324	0.480 0.432	0.600 0.540	0.249 0.224	0.374 0.337	0.499 0.449	0.624 0.561		0.258 0.233	0.388 0.349	0.517 0.466	0.647 0.582	0.258 0.233		0.517 0.466	0.647 0.582			
12	0.210	0.324	0.432	0.450	0.224	0.337	0.374	0.468		0.233	0.349	0.488	0.382	0.23		0.388	0.362			
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66			
	14.5	Em Co	lumn		15	Em Co	lumn			16.5	Em Col	umn		16.5 Em Column						
Туре	Nui	mber of	Insertion	s	Nu	mber of	Insertion	s		Nur	mber of I	nsertion	s	Number of Insertions						
Size	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4			
5.5	0.438	0.658	0.877	1.096	0.453	0.681	0.907	1.134		0.498	0.749	0.998	1.247	0.498	0.749	0.998	1.247			
6	0.401	0.603	0.804	1.005	0.415	0.624	0.832	1.039		0.457	0.686	0.915	1.143	0.457	0.686	0.915	1.143			
6.5	0.370	0.557	0.742	0.927	0.383	0.576	0.768	0.959		0.422	0.634	0.844	1.055	0.422		0.844	1.055			
7	0.344	0.517	0.689	0.861	0.356	0.535	0.713	0.891		0.391	0.588	0.784	0.980	0.39		0.784	0.980			
7.5 8	0.321	0.483 0.452	0.643	0.804 0.753	0.332 0.311	0.499 0.468	0.665 0.624	0.831 0.779		0.365	0.549 0.515	0.732	0.914 0.857	0.365 0.343		0.732	0.914 0.857			
9			0.536				0.554				0.458				0.458					
10			0.482		0.249		0.499	0.624			0.412		0.686		0.412		0.686			
12			0.402				0.416	0.520		0.228		0.457		0.228						
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66			
	17	Em Co	lumn		18	18 Em Column					Em Col	umn		20 Em Column						
Туре	Nui	mber of	Insertion	<u>s</u>	Nu	mber of	Insertion	<u>s</u>		Nur	mber of I	nsertion	<u>s</u>	<u>N</u>	umber of	Insertion	<u>s</u>			
Size _	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4			
5.5		0.771		1.285		0.817		1.360			0.908		1.512		0.908					
6 6 F	0.471	0.707		1.178	0.498	0.749	0.998	1.247				1.109	1.386	0.554		1.109	1.386			
6.5 7	0.434	0.653		1.087	0.460	0.691	0.921 0.855	1.151		0.511		1.024	1.279	0.51			1.279			
7 7.5	0.403 0.376	0.606 0.566	0.808 0.754	1.010 0.942	0.427 0.399	0.642 0.599	0.855	1.069 0.998		0.475 0.443	0.713 0.666	0.950 0.887	1.188 1.108	0.475 0.443		0.950 0.887	1.188 1.108			
7.5 8	0.376	0.530	0.754		0.399	0.599	0.798	0.935		0.443	0.624		1.039	0.44			1.039			
9		0.471	0.628	0.785	0.374	0.499	0.665	0.831		0.369	0.555	0.739	0.924	0.369		0.739	0.924			
10		0.424	0.565	0.707	0.299	0.449	0.599	0.748		0.332		0.665	0.831	0.332		0.665	0.831			
12		0.354	0.471	0.589	0.249	0.374	0.499	0.624		0.277		0.554	0.693		0.416	0.554	0.693			
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66			

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